

INTERAGENCY FOREIGN SERVICE NATIONAL EMPLOYEE POSITION DESCRIPTION

Prepare according to instructions given in Foreign Service National Handbook, Chapter 4 (3 FAH-2)

1. POST Kampala/Uganda	2. AGENCY USAID	3a. POSITION NO. 9030K
----------------------------------	---------------------------	---

3b. SUBJECT TO IDENTICAL POSITIONS? AGENCIES MAY SHOW THE NUMBER OF SUCH POSITIONS AUTHORIZED AND/OR ESTABLISHED AFTER THE "YES" BLOCK. ☐ Yes ☒ No

4. REAPAN FOR SUBMISSION

- ☐ a. Reclassification of duties: This position replaces
Position No. _____, _____ (Title) _____ (Series) _____ (Grade)
- b. New Position _____
- ☒ c. Other (explain) Update of position description

5. CLASSIFICATION ACTION	Position Title and Series Code	Grade	Initials	Date (mm-dd-yy)
a. Post Classification Authority EXO	Financial Analyst, FSN-435			
b. Other EXO/PER				
c. Proposed by Initiating Office OFM				

6. POST TITLE POSITION (if different from official title)	7. NAME OF EMPLOYEE
--	----------------------------

8. OFFICE/SECTION Office of Financial Management (OFM)	a. First Subdivision
b. Second Subdivision	c. Third Subdivision

9. This is a complete and accurate description of the duties and responsibilities of my position. <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 20px;"> Typed Name and Signature of Employee Date(mm-dd-yy) </div>	10. This is a complete and accurate description of the duties and responsibilities of this position. <div style="text-align: center; padding: 10px 0;">n/a</div> <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 20px;"> Typed Name and Signature of Local Supervisor Date(mm-dd-yy) </div>
--	---

11. This is a complete and accurate description of the duties and responsibilities of this position. There is a valid management need for this position. <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 20px;"> Typed Name and Signature of American Supervisor Date(mm-dd-yy) </div>	12. I have satisfied myself that this is an accurate description of the position, and I certify that it has been classified in accordance with appropriate 3 FAH-2 standards. <div style="display: flex; justify-content: space-between; border-top: 1px solid black; margin-top: 20px;"> Typed Name and Signature of Human Resources Officer Date(mm-dd-yy) </div>
--	---

13. BASIC FUNCTION OF POSITION

The Financial Analyst (FA) provides a full range of financial management and advisory services in support of USAID/Uganda Development Objective (DO) teams. He/she performs reviews of financial terms and conditions on project agreements, project implementation orders, GLAAS requisitions, contracts, purchase and delivery orders, and lease and grant agreements for compliance with applicable rules, regulations, and procedures relating to accounting and fund controls. The incumbent provides professional financial guidance to USAID/Uganda Mission management personnel on a range of issues related to the financial management aspects of proposed activities; participates as a key member of the technical/DO teams throughout the Program Cycle in activities such as periodic portfolio and/or project implementation reviews, procurement planning exercises, etc. In addition, the FA participates in the performance of various types of audits, financial reviews, pre-award assessments, control environment and risk assessments, cost effectiveness assessments, closeout reviews, etc. He/she is responsible for ensuring compliance with USAID audit requirements for all contracts, grants, and cooperative agreements; prepares and executes the annual audit management plan. The FA is responsible for conducting the annual review of the Mission's internal control systems as required by the Federal Manager's Financial Integrity Act (FMFIA); and participates in the assessment of partner country public financial management and procurement systems. The FA reports to the Deputy Controller.

MAJOR DUTIES AND RESPONSIBILITIES

Financial Analysis and Advisory Services (45%)

The FA:

1. Provides professional financial advice to USAID/Uganda Mission management personnel on a range of issues related to the financial management aspects of proposed activities, such as estimated costs and required budgets; internal controls; fiduciary risk management and compliance; and other issues. Contributes to USAID's decision and policy making process by providing recommendations and suggestions for improving operational efficiencies, financial management practices, and the accuracy of financial reporting. Provides technical guidance on U.S. federal government and USAID rules and regulations to the technical DO teams, implementing partners, non-governmental organizations (NGOs) and host government officials. Prepares the financial aspects of project design and procurement planning documents, such as budgets and financial plans for Implementation Letters, Grant Agreements, and other relevant implementing mechanisms. Assists activity managers in development of appropriate payment procedures in accordance with project implementation requirements.
2. Performs reviews of financial terms and conditions on project agreements, project implementation orders, GLAAS requisitions, contracts, purchase and delivery orders, and lease and grant agreements for compliance with applicable rules, regulations, and procedures relating to accounting and fund controls. S/he will monitor the execution of such documents to ensure compliance with financial plans and report on the financial status of those instruments to the Controller and other Technical Office Directors or Team Leaders
3. Participates as a key member of the technical (Development Objective) teams throughout the Program Cycle in activities such as periodic portfolio and/or project implementation reviews, procurement planning exercises and other such activities. Performs the quarterly project accounting analyses and supports the Technical Teams in development of accrual estimates. Identifies and recommends adjusting entries to the accounts to bring the project/program pipelines into accurate levels. Investigates any variances between projections and actual disbursements or accrued expenditure and provides the results to Activity Managers.
4. Performs continuous and specific quarterly 1311 reviews for Mission's activities to fully support outstanding Commitments, Obligations, Sub-Commitments and Sub-Obligations to provide support for the Controller's 1311 Certification; conducts special analysis of historical accounting data and recommends management actions or alternatives which can be taken when the data discloses unfavorable trends, situations, and/or deviations from budget plans

Audits, Pre-award assessments, Financial and Compliance Reviews, Internal Control Assessment (40 %)

The incumbent:

1. Is responsible for ensuring compliance with USAID audit requirements for all contracts, grants, and cooperative agreements. She/he prepares and maintains the Mission's audit inventory, which includes following-up on the receipt of audits from contracted audit firms, and also involves tracking the progress of open recommendations, and developing the annual audit management plan. The Financial Analyst:
 - a. Establishes and monitors the non-federal audit program for NGOs based outside the United States. When required, requests and reviews copies of those audit reports evaluating any findings that may have an impact on the implementation of the DO Team activity.
 - b. Follows up on the audit process until the final audit report is accepted and issued by RIG/Pretoria. This involves working closely with implementing partners, auditors and RIG/Pretoria to provide required support and guidance. This also entails drafting the scopes of work and reviewing final reports for each audit. She/he updates aid recipients on OIG approved eligible audit firms, and provides new guidance on audit requirements to recipients and the firms that audit them.
 - c. Updates the Mission on the status of audits and recommendations. She/he notifies all relevant parties inside and outside the Mission of the initiation and completion of required audits to ensure proper participation in entrance and exit conferences.
 - d. Serves as the Mission contact and subject matter expert on technical questions arising in the course of audits regarding USAID regulations and procedures. This includes attending entrance, mid-term and exit conferences with all parties related to audits.
 - e. Coordinates correspondence with all stakeholders inside and outside the Mission, including senior management in the Mission and at Agency Headquarters in Washington, regarding all aspects of audit procedures from initiation to closure.
 - f. Reviews audits for adequacy and compliance with requirements as specified in OMB-Circulars. Ensures that audit recommendations receive appropriate and timely management decisions from Mission Senior Staff and that the final actions on audit recommendations are achieved within required timeframes. This involves working closely with the COR/AORs, Activity Managers, Agreement Officer and implementing partners to coordinate the formulation,

- implementation and follow-up of management decisions as well as closure of open audit recommendations.
- g. Will jointly serve as USAID/Uganda's Audit Management and Resolution Officer, responsible for all financial and performance audits, and the preparation and monitoring of the Mission's annual audit plan. He/she will be responsible for preparation and/or review of Mission responses to the Regional Inspector General's audit report recommendations, and for closing out audit recommendations with USAID/Washington's Chief Financial Officer; and will liaise with Inspector General's office, and advise the Controller and the Mission Director on the status of audits.
2. Participates in the performance of various types of audits, financial reviews, pre-award assessments, and compliance reviews. These include control environment and risk assessments, cost effectiveness assessments, disbursement reviews, indirect cost rate reviews, pre-closeout and closeout reviews on USAID-funded organizations to determine the levels of accountability and adequacy of control environments within those entities. Oversees the OFM Annual Financial Review Plan for the DO Teams and actively leads/participates in the performance of financial reviews, internal control assessments and financial management trainings for implementing partners. Incumbent also will establish and implement annual plans for performing financial management reviews of the Mission's implementing partners in Uganda; review the performance of implementing partners/agencies; prepare site visit reports to detail findings and recommendations; and track and follow up on implementation of recommendations. When a review or an assessment is outsourced, She/he will be the Contracting Officer's Representative (COR) for this award.
 3. Serves as the coordinator for all Mission Control Review Committee (MCRC) related issues and findings by tracking and monitoring actions required to strengthen internal controls in the Mission. He/she is responsible for conducting the annual review of the Mission's internal control systems as required by the Federal Manager's Financial Integrity Act (FMFIA); guides and advises Mission staff on their responsibilities for maintaining effective internal control, operating systems and procedures; proposes recommended courses of action to correct management deficiencies and reported material control weaknesses, and takes responsibility for tracking the Mission's progress in addressing progress made to remedy deficiencies/weaknesses.

Public Financial Management and Capacity Building (10%):

The incumbent:

1. Participates in (a) rapid appraisals of host country systems; (b) assessments on public financial management and procurement systems; (c) host country contracting and/or financial management capability assessments as a precondition to award approvals and contracting capability certifications; (d) Host country and donor discussions on public financial management, procurement and other related forums.
2. Advises Mission management on the reliability of host country systems, and the effectiveness of the underlying internal control; advise Mission management on weaknesses and possible recommendations. He/she identifies or coordinates the capacity building needs endorsed and/or determined from assessments conducted on the Host Government Agencies, both at the National and Local Levels, develops an Action Plan or a SOW to address those, and oversees implementation.
3. In conjunction with assessments conducted, participates in the conduct of relevant FM training and technical assistance to the Host Country entity, aimed at strengthening internal controls and management systems; and at building the capacity of NGOs and Host Country Government Implementing Agencies.

Other Duties (5%)

Performs other duties as assigned.

15. QUALIFICATIONS REQUIRED FOR EFFECTIVE PERFORMANCE

a. **Education:**

A baccalaureate degree in Accounting, Finance or Business Administration is required. In addition, a professional certification, (e.g. CPA or ACCA) is required. A master's degree in Accounting, Finance, Business Administration or related field is highly desirable.

b. **Prior Work Experience:**

Five (5) to seven (7) years of progressively responsible experience in professional financial analysis, accounting or auditing; preferably with an international development organization or accounting firm, are required.

c. **Post Entry Training:**

Familiarization and on-the-job training on US Government accounting, USAID Financial Management, USAID Phoenix Accounting System and other USAID systems. A specific, tailored, recurring annual training plan including formal training and continuing education will be developed for the employee.

d. **Language Proficiency:**

Level IV (fluent) English language proficiency in speaking, reading and writing is required.

e. **Job Knowledge:**

A thorough knowledge and understanding of generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS); principles and accepted practices of Ugandan governmental and business institutions with regards to finance, accounting, budgeting and reporting; as well as governmental and not-for-profit accounting, budgeting and reporting are required. In-depth professional-level knowledge of development principles, concepts and practices, especially as they relate to performing audits of development programs and projects are highly desirable. A thorough knowledge of USAID activity design, development, implementation and evaluation processes is essential. Knowledge of Public Financial Management systems, Committee of Sponsoring Organizations Internal Control Framework, International auditing standards and related areas is highly desirable.

f. **Skills and Abilities:**

Excellent skills and abilities in performing audits (financial and programmatic), internal control assessments, financial reviews, compliance reviews, etc. are required. Ability to perform sophisticated analysis of management controls and capabilities of partner/beneficiary organizations is required. Ability to evaluate financial aspects of activities and programs, institutional capacities and capabilities is required. Ability to present results and recommendations to a broad audience, both orally and in writing, is also required. Excellent interpersonal skills are required, as incumbent will frequently be working with the officials and staff of the Host government, Contractors, Grantees, and others who may be unfamiliar with USAID's programming and budgeting process. The incumbent must have solid verbal communication skills to be able to explain and interpret GOU attitudes, priorities and concerns to USAID officials, and to negotiate financial management and audit issues with appropriate GOU organizations and/or USAID implementing partners, technical advisors, counterparts, and peers. Excellent writing skills are required in order to prepare regular audit reports to the Regional Inspector General of USAID. The ability to work effectively in a Team environment, and to achieve consensus on policy, program/project, and administrative matters is required. Strong IT skills are required to be able to effectively understand and process the systems and data that form the heart of the task performed in this position.

16. POSITION ELEMENTS

a. **Supervision Received:**

The incumbent, relying on his/her high level of professional judgment, technical ability and managerial skill, works independently or as part of a team, and reports to the Deputy Mission Controller.

b. **Supervision Exercised:**

The incumbent will not directly supervise staff. However, on audits, financial reviews and other engagements performed by CPA firms or consultants under contract with USAID/Uganda OFM, incumbent may be assigned to manage the engagements, including providing oversight of contractors.

c. **Available Guidelines:**

Office of Management and Budget (OMB) and Government Accountability Office (GAO) circulars and bulletins and manual, USAID Automated Directive System (ADS), Generally Accepted Accounting Principles, Generally Accepted Auditing Standards, Federal Acquisition Regulations, USAID regulations and other written guidelines issued by relevant authorities.

d. **Exercise of Judgment:**

Exercises a high degree of independent judgment, as per delegated authorities by the Deputy Controller. Judgment is required in order to make decisions, based on a careful analysis of facts and variables, possible alternatives, and potential political and development implications and impact; exercises excellent judgment and completes work independently. Heavy reliance is placed on the independent judgment of the incumbent in analyzing, evaluating and formulating conclusions and recommendations.

e. **Authority to Make Commitments:**

As delegated by the Deputy Controller. The incumbent's recommendations are given considerable weight when decisions are made by those who are empowered to make such commitments.

f. **Nature, Level and Purpose of Contacts:**

Incumbent has frequent and direct contact and meetings with: USAID/Uganda Development Objective team leaders; COR/AORs; implementing partners; public accounting firms; senior level Mission Management, USAID/Washington, U.S. Embassy Officials, USAID's Regional Inspector General; Uganda's Auditor General's Office and other senior-level officials of the GOU and the private sector for the purpose of providing guidance on USAID financial management, discussions concerning program/project implementation and results of audits and assessments and related areas.

g. **Time Requirement to Perform Full Range of Duties:**

Twelve Months.